IN THE CLAIMS

Please amend the claims as follows:

Claim 1 (Currently Amended): A (meth)acrylic resin emulsion comprising:~~[[,]]~~

as a dispersant, a vinyl alcohol polymer having a degree of saponification of from 80 to 95 mol% and a degree of polymerization of from 400 to 2000, and~~[[,]]~~

as a dispersoid, a polymer comprising at least one type of reacted monomer units selected from the group consisting of an acrylate monomer unit ~~units~~ and a methacrylate monomer unit, ~~units, which~~

wherein said emulsion has a "factor a" of at least 0.3 that indicates the particle size distribution width of the emulsion and of which ~~the~~ a film formed at 20°C and 65 % RH to have a thickness of 500 μm has a tensile strength of at least 100 kg/cm^2 and

a dissolution of said film is at most 10% when dipped in an aqueous 1 N sodium hydroxide solution at 20°C for 24 hours.

Claim 2 (Currently Amended): The (meth)acrylic resin emulsion as claimed in claim 1, wherein the dissolution is at most 8% ~~of the film formed from the emulsion at 20°C and 65 % RH to have a thickness of 500 μm is at most 10%, when dipped in an aqueous 1 N sodium hydroxide solution at 20°C for 24 hours~~.

Claim 3 (Currently Amended): The (meth)acrylic resin emulsion as claimed in claim 1, wherein the vinyl alcohol polymer ~~contains~~ comprises from 1 to 20 mol% of α-olefin units having at most 4 carbon atoms in the molecule.

Claim 4 (Currently Amended): The (meth)acrylic resin emulsion as claimed in claim 1, wherein the vinyl alcohol polymer ~~contains~~ comprises at least 1.9 mol% of 1,2-glycol bond.

Claim 5 (Currently Amended): The (meth)acrylic resin emulsion as claimed in claim 1, wherein the vinyl alcohol polymer ~~contains~~ comprises from 1 to 20 mol% of α-olefin units having at most 4 carbon atoms in the molecule, and ~~contains~~ comprises from (1.7 - X/40) to 4 mol% of 1,2-glycol bond where the content of the α-olefin units is represented by X mol%.

Claim 6 (Original): A method for producing a (meth)acrylic resin emulsion which has a "factor a" of at least 0.3 that indicates the particle size distribution width of the emulsion and of which the film formed at 20°C and 65 % RH to have a thickness of 500 μm has a tensile strength of at least 100 kg/cm^2; the method comprising emulsion (co)polymerization of at least one monomer selected from acrylate monomers and methacrylate monomers, using, as a dispersant, a vinyl alcohol polymer having a degree of saponification of from 80 to 95 mol% and a degree of polymerization of from 400 to 2000 and using a redox-type polymerization initiator that comprises a peroxide and a reducing agent, wherein the emulsion (co)polymerization is effected in such a controlled manner that (1) an iron compound, (2) the monomer and (3) the vinyl alcohol polymer are fed into the reactor in the initial stage of the reaction and the peroxide is continuously or intermittently added to the polymerization system.

Claim 7 (Original): The method for producing a (meth)acrylic resin emulsion as claimed in claim 6, wherein the reducing agent is fed into the system in the initial stage of polymerization.

Claim 8 (Original): The method for producing a (meth)acrylic resin emulsion as claimed in claim 6, wherein the amount of the peroxide is from 0.01 to 1 part by weight in terms of the pure content thereof, relative to 100 parts by weight of the monomer.

Claim 9 (Original): The method for producing a (meth)acrylic resin emulsion as claimed in claim 6, wherein the reducing agent is L(+)-tartaric acid and/or sodium L(+)-tartrate.

Claim 10 (Original): The method for producing a (meth)acrylic resin emulsion as claimed in claim 6, wherein the amount of the iron compound is from 1 to 50 ppm relative to all the monomer.

Claim 11 (Original): The method for producing a (meth)acrylic resin emulsion as claimed in claim 6, wherein a chain transfer agent is not substantially used.

Claim 12 (Original): The method for producing a (meth)acrylic resin emulsion as claimed in claim 6, wherein a surfactant is not substantially used.

Claim 13 (Original): A synthetic resin powder obtained by drying the (meth)acrylic resin emulsion of claim 1.

Claim 14 (New): A method for producing a (meth)acrylic resin emulsion according to claim 1, comprising:

emulsion (co)polymerizing at least one monomer selected from the group consisting of an acrylate monomer and a methacrylate monomer in the presence of a vinyl alcohol polymer dispersant, which has a degree of saponification of from 80 to 95 mol% and a degree of polymerization of from 400 to 2000,

said emulsion (co)polymerizing comprising:

i) feeding into a reactor at an initial stage (1) an iron compound, (2) the monomer, and (3) the vinyl alcohol polymer to form a polymerizing system,

ii) continuously or intermittently adding to said polymerizing system a peroxide.

Claim 15 (New): The method as claimed in claim 14, wherein a reducing agent is fed into said polymerizing system during said feeding.

Claim 16 (New): The method as claimed in claim 15, wherein the reducing agent is L(+)-tartaric acid, sodium L(+)-tartrate, or a combination thereof.

Claim 17 (New): The method as claimed in claim 14, wherein said peroxide is selected from the group consisting of hydrogen peroxide, ammonium persulfate, potassium persulfate, and t-butyl hydroperoxide.

Claim 18 (New): The method as claimed in claim 14, wherein the amount of the peroxide is from 0.01 to 1 part by weight in terms of the pure content thereof, relative to 100 parts by weight of the monomer.

Claim 19 (New): The method as claimed in claim 14, wherein the iron compound is present in an amount ranging from 1 to 50 ppm relative to all the monomer.

Claim 20 (New): The method as claimed in claim 14, wherein the iron compound is ferrous chloride.